

**EDWARDS COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2015**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
County of Edwards, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Edwards County, Kansas, as of and for the year ended December 31, 2015, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Edwards County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

## **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Edwards County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Other Matters**

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and schedule of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

## Supplementary Information (continued)

The 2014 column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 2 as listed in the table of contents), upon which we rendered an unmodified opinion dated June 9, 2015 is also presented for comparative analysis and is not a required part of the 2015 basic financial statement. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

June 22, 2016

# EDWARDS COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2015

<u>Funds</u>	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General fund	\$ 156,138	\$ -	\$ 2,174,801
Special purpose funds:			
Road and bridge	74,653	-	1,192,339
Noxious weed	10,988	-	77,823
Employee benefits	146,485	-	981,514
Health	53,996	-	221,540
Hospital maintenance	3,448	-	299,616
Special drug and alcohol	4,444	-	4,383
Special parks and recreation	8,972	-	527
Noxious weed capital outlay	13,664	-	15,000
Edwards County 911	99,470	-	50,233
Non-budgeted special purpose funds:			
Economic development	-	-	40,000
Lef and diversion	4,043	-	8,359
Special law enforcement	9,921	-	-
Micro loan	20,077	-	5,302
Start up loan	-	-	1,220
Special highway improvement	100,846	-	199,004
Special machinery	237,702	-	166,779
Multi-year capital improvement	480,464	-	149,605
Equipment reserve	466,907	-	112,567
Retainage contracts	707	-	1,474
Deeds technology	21,160	-	8,143
Concealed carry handgun	4,428	-	163
Emergency preparedness	4,990	-	-
Offender registration	4,320	-	1,020
Clerks technology	-	-	1,885
Treasurer technology	-	-	1,885
Prosecutor's training and assistance	2,065	-	868
Special motor vehicle	12,041	-	32,611
Total special purpose funds	1,785,791	-	3,573,860
Total reporting entity - excluding agency funds	\$ 1,941,929	\$ -	\$ 5,748,661
Composition of cash balance:			
Cash on hand			
Operating checking accounts			
Interest bearing checking accounts			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
<u>\$ 2,087,924</u>	<u>\$ 243,015</u>	<u>\$ 49,530</u>	<u>\$ 292,545</u>
1,178,058	88,934	14,905	103,839
76,496	12,315	-	12,315
879,955	248,044	9,441	257,485
208,176	67,360	-	67,360
300,000	3,064	-	3,064
6,948	1,879	-	1,879
-	9,499	-	9,499
3,375	25,289	-	25,289
18,798	130,905	-	130,905
38,261	1,739	-	1,739
5,613	6,789	-	6,789
-	9,921	-	9,921
445	24,934	-	24,934
1,220	-	-	-
135,082	164,768	-	164,768
71,435	333,046	-	333,046
21,006	609,063	-	609,063
61,107	518,367	-	518,367
1,433	748	-	748
3,652	25,651	-	25,651
-	4,591	-	4,591
3,831	1,159	-	1,159
500	4,840	-	4,840
-	1,885	-	1,885
-	1,885	-	1,885
407	2,526	-	2,526
28,912	15,740	-	15,740
<u>3,044,710</u>	<u>2,314,941</u>	<u>24,346</u>	<u>2,339,287</u>
<u>\$ 5,132,634</u>	<u>\$ 2,557,956</u>	<u>\$ 73,876</u>	<u>\$ 2,631,832</u>
			\$ 17,907
			7,205,404
			263,938
			<u>943,000</u>
			8,430,249
			<u>(5,798,417)</u>
			<u>\$ 2,631,832</u>

## EDWARDS COUNTY, KANSAS

### NOTES TO THE FINANCIAL STATEMENT

December 31, 2015

#### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are the representations of the County's management, which is responsible for their integrity and objectivity.

##### 1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the following related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

**Edwards County Hospital.** The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

**Edwards County Extension Council.** The Extension Council has an elected board for its governing body. The County can impose its will on the Extension Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

**Edwards County Historical Society.** The Historical Society's governing body members are appointed by the County Commissioners. The Historical Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Historical Society.

**Edwards County Fair Board.** The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

##### 2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2015:



A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (continued)

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Economic Development	Retainage Contracts
Lef and Diversion	Deeds Technology
Special Law Enforcement	Concealed Carry Handgun
Micro Loan	Emergency Preparedness
Start Up Loan	Offender Registration
Special Highway Improvement	Clerks Technology
Special Machinery	Treasurer Technology
Multi-Year Capital Improvement	Prosecutor's Training and Assistance
Equipment Reserve	Special Motor Vehicle

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not have a designated "peak period". All deposits were legally secured at December 31, 2015.

At December 31, 2015 the County's carrying amount of deposits, including certificates of deposit, was \$8,412,342 and the bank balance was \$8,564,178. Of the bank balance, \$2,831,564 was covered by federal depository insurance, and \$5,732,614 was collateralized with securities held by the pledging financial institution's agents in the County's name.

## C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2015, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
2007 D6 Caterpillar Dozer					
Issued November 17, 2012					
In the amount of \$190,816					
At 3.2% interest					
Maturing October 12, 2017	<u>\$ 118,076</u>	<u>\$ -</u>	<u>\$ 38,125</u>	<u>\$ 79,951</u>	<u>\$ 3,778</u>

Current maturities of the capital lease and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2016	\$ 39,345	\$ 2,558	\$ 41,903
2017	<u>40,606</u>	<u>1,299</u>	<u>41,905</u>
Total	<u>\$ 79,951</u>	<u>\$ 3,857</u>	<u>\$ 83,808</u>

#### D. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Multi-year Capital Improvement	\$ 100,000	K.S.A. 19-120
General	Equipment Reserve	100,000	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 79-1946
County Health	Equipment Reserve	10,000	K.S.A. 19-120
County Health	Multi-year Capital Improvement	10,000	K.S.A. 19-120
Special Motor Vehicle	General	12,041	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	60,000	K.S.A. 68-590
Road and Bridge	Special Machinery	150,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	<u>15,000</u>	K.S.A. 2-1318
Total operating transfers		<u>\$ 497,041</u>	

Transfers to related municipal entities:

<u>From</u>	<u>To</u>	<u>Amount</u>
General	County Fair	\$ 11,000
General	Extension Council	123,794
General	Historic Society	8,000
Hospital Maintenance	Edwards County Hospital	<u>300,000</u>
Total transfers to related municipal entities		<u>\$ 442,794</u>

#### E. CDBG LOANS

In 2004, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at six percent was to be repaid over a period of three years. Loan payments are \$456 per month, including principal and interest. At December 31, 2015 the loan was in default and the loan balance was \$9,927

In 2006, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at eight percent was to be repaid as follows: interest only payments for the first six months; loan payments of \$470 per month, including principal and interest for the next three years. At December 31, 2015 the loan was in default and the loan balance was \$14,628.

In 2012, the County issued a \$25,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of five years. Loan payments are \$452 per month, including principal and interest. At December 31, 2015 the loan was in default and the loan balance was \$7,789.

In 2013, the County issued a \$20,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four and one-half percent is to be repaid over a period of five years. Loan payments are \$373 per month, including principal and interest. At December 31, 2015 the loan balance was \$12,534.

#### E. CDBG LOANS (CONTINUED)

In 2014, the County issued a \$14,568 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of seven years. Loan payments are \$196 per month, including principal and interest. At December 31, 2015 the loan was in default and the loan balance was \$13,103.

#### F. DEFINED BENEFIT PENSION PLAN

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after July 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$154,201 for the year ended December 31, 2015.

*Net Pension Liability.* At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,145,565. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Vacation leave* - The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

*Sick leave* - The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

*Section 125 plan* - The County offers a Section 125 flexible benefit plan to employees electing to participate. It is used for certain disability insurance premiums.

*Other post employment benefits* - As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, at year-end, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

## H. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would not be significant.

During the ordinary course of its operations the County is a party to claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

## I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

## J. PUBLIC ENTITY RISK POOL

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$22,109,387, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

## K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 22, 2016, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**



## EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 2,206,940	\$ -	\$ 2,206,940	\$ 2,087,924	\$ 119,016
Special purpose funds:					
Road and bridge	1,185,100	-	1,185,100	1,178,058	7,042
Noxious weed	91,850	-	91,850	76,496	15,354
Employee benefits	1,045,000	-	1,045,000	879,955	165,045
Health	196,450	33,865	230,315	208,176	22,139
Hospital maintenance	300,000	-	300,000	300,000	-
Special drug and alcohol	12,000	-	12,000	6,948	5,052
Special parks and recreation	10,000	-	10,000	-	10,000
Noxious weed capital outlay	8,664	-	8,664	3,375	5,289
Edwards County 911	125,000	-	125,000	18,798	106,202
Total	<u>\$ 5,181,004</u>	<u>\$ 33,865</u>	<u>\$ 5,214,869</u>	<u>\$ 4,759,730</u>	<u>\$ 455,139</u>

See Independent Auditor's Report

## EDWARDS COUNTY, KANSAS

### GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,485,248	\$ 1,507,075	\$ 1,518,339	\$ (11,264)
Delinquent tax	21,401	22,213	15,000	7,213
Motor vehicle tax	115,212	149,563	129,903	19,660
Recreational vehicle tax	1,887	1,991	1,909	82
16/20M truck tax	15,820	16,439	18,918	(2,479)
In lieu of tax	1,162	-	800	(800)
Interest on delinquent tax	28,080	16,182	20,000	(3,818)
Shared revenue:				
Local sales tax	189,431	217,434	170,000	47,434
Mineral production tax	9,584	7,675	7,000	675
Local alcohol tax	669	527	700	(173)
Licenses, permits and fees:				
Mortgage registration fees	47,228	31,705	25,000	6,705
County officer fees	21,025	30,436	22,000	8,436
Other fees	16,090	14,850	10,000	4,850
Charges for services:				
Prisoner care	-	80	4,000	(3,920)
Diversion fees	-	-	8,000	(8,000)
Law enforcement contract	138,958	139,503	135,000	4,503
Prairie dog reimbursement	-	1,418	1,000	418
Interest	3,161	3,723	2,500	1,223
Miscellaneous	2,616	1,946	2,000	(54)
Transfer from special motor vehicle	11,115	12,041	12,000	41
Total receipts	<u>2,108,687</u>	<u>2,174,801</u>	<u>\$ 2,104,069</u>	<u>\$ 70,732</u>
Expenditures:				
General government:				
County commissioners	48,419	49,850	\$ 51,500	\$ 1,650
County clerk	83,981	86,702	97,000	10,298
County treasurer	103,964	113,932	114,000	68
County attorney	66,284	70,375	69,100	(1,275)
Register of deeds	67,674	69,119	76,700	7,581
District court	40,363	40,331	51,731	11,400
Courthouse general	196,940	213,086	252,000	38,914
Appraisal	123,399	115,797	130,500	14,703
Extension council	10,231	10,180	11,000	820

**EDWARDS COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
General government (continued):				
Zoning	\$ 2,665	\$ 2,691	\$ 3,500	\$ 809
Election	29,551	22,292	34,000	11,708
Insurance cost	79,515	79,642	85,500	5,858
Soil conservation	22,955	27,955	27,955	-
	<u>875,941</u>	<u>901,952</u>	<u>1,004,486</u>	<u>102,534</u>
Public safety:				
Sheriff	505,955	490,333	610,260	119,927
Emergency preparedness	8,249	7,356	10,000	2,644
	<u>514,204</u>	<u>497,689</u>	<u>620,260</u>	<u>122,571</u>
Health and welfare:				
Ambulance	74,868	75,000	84,000	9,000
Mental health	26,000	26,400	26,400	-
Mental retardation	31,500	32,500	32,500	-
	<u>132,368</u>	<u>133,900</u>	<u>142,900</u>	<u>9,000</u>
Public works:				
Prairie dog	380	-	-	-
Culture and recreation:				
County fair	15,092	19,858	17,000	(2,858)
Sanitation:				
Solid waste disposal	148,478	151,731	239,500	87,769
Transfers out:				
Equipment reserve	100,000	100,000	-	(100,000)
Multi-year capital improvement	100,000	100,000	-	(100,000)
Economic development	40,000	40,000	40,000	-
	<u>240,000</u>	<u>240,000</u>	<u>40,000</u>	<u>(200,000)</u>

**EDWARDS COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Transfers to related municipal entities:				
County fair	\$ 10,870	\$ 11,000	\$ 11,000	\$ -
Extension council	113,500	123,794	123,794	-
Historical society	8,000	8,000	8,000	-
	<u>132,370</u>	<u>142,794</u>	<u>142,794</u>	<u>-</u>
Total expenditures	<u>2,058,833</u>	<u>2,087,924</u>	<u>\$ 2,206,940</u>	<u>\$ 119,016</u>
Receipts over (under) expenditures	49,854	86,877		
Unencumbered cash, beginning of year	<u>106,284</u>	<u>156,138</u>	<u>\$ 102,871</u>	<u>\$ 53,267</u>
Unencumbered cash, end of year	<u>\$ 156,138</u>	<u>\$ 243,015</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 781,837	\$ 792,146	\$ 798,060	\$ (5,914)
Delinquent tax	12,350	9,731	5,000	4,731
Motor vehicle tax	67,972	79,059	68,382	10,677
Recreational vehicle tax	1,113	1,051	1,005	46
16/20M truck tax	9,766	9,686	9,959	(273)
In lieu of tax	612	-	600	(600)
Shared revenue:				
Gasoline tax	248,414	256,267	259,126	(2,859)
State assistance	-	40,322	-	40,322
Charges for services	8,517	4,077	5,000	(923)
Total receipts	<u>1,130,581</u>	<u>1,192,339</u>	<u>\$ 1,147,132</u>	<u>\$ 45,207</u>
Expenditures:				
Highways, streets and bridges:				
Personal services	376,579	420,949	\$ 427,500	\$ 6,551
Commodities	523,979	452,069	557,850	105,781
Contractual services	101,775	91,936	179,750	87,814
Capital outlay	2,992	3,104	20,000	16,896
Transfer to special machinery	20,000	150,000	-	(150,000)
Transfer to special highway	80,000	60,000	-	(60,000)
Total expenditures	<u>1,105,325</u>	<u>1,178,058</u>	<u>\$ 1,185,100</u>	<u>\$ 7,042</u>
Receipts over (under) expenditures	25,256	14,281		
Unencumbered cash, beginning of year	<u>49,397</u>	<u>74,653</u>	<u>\$ 37,968</u>	<u>\$ 36,685</u>
Unencumbered cash, end of year	<u>\$ 74,653</u>	<u>\$ 88,934</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 66,276	\$ 69,419	\$ 69,925	\$ (506)
Delinquent tax	1,051	831	950	(119)
Motor vehicle tax	5,556	6,693	5,796	897
Recreational vehicle tax	91	89	85	4
16/20M truck tax	808	791	844	(53)
In lieu of tax	52	-	55	(55)
Total receipts	73,834	77,823	\$ 77,655	\$ 168
Expenditures:				
Highways, streets and bridges:				
Personal services	32,307	35,187	\$ 36,000	\$ 813
Commodities	165,521	129,976	92,000	(37,976)
Contractual services	7,041	5,207	8,350	3,143
Capital outlay	1,155	-	5,500	5,500
Reimbursed expenditures	(133,220)	(108,874)	(50,000)	58,874
Transfer to noxious weed capital outlay	5,000	15,000	-	(15,000)
Total expenditures	77,804	76,496	\$ 91,850	\$ 15,354
Receipts over (under) expenditures	(3,970)	1,327		
Unencumbered cash, beginning of year	14,958	10,988	\$ 14,195	\$ (3,207)
Unencumbered cash, end of year	\$ 10,988	\$ 12,315		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 807,685	\$ 879,044	\$ 885,646	\$ (6,602)
Delinquent tax	12,137	10,095	3,000	7,095
Motor vehicle tax	68,123	81,583	70,641	10,942
Recreational vehicle tax	1,116	1,085	1,039	46
16/20M truck tax	9,770	9,707	10,288	(581)
In lieu of tax	632	-	525	(525)
Total receipts	899,463	981,514	\$ 971,139	\$ 10,375
Expenditures:				
General government:				
Social security	112,437	113,401	\$ 120,000	\$ 6,599
KPERS	141,107	151,132	160,000	8,868
Vision and life insurance	10,154	9,235	12,000	2,765
Short term disability	7,614	7,755	10,000	2,245
Health insurance premiums	555,302	565,971	700,000	134,029
Kansas unemployment tax	1,199	1,216	3,000	1,784
Worker's compensation insurance	37,238	30,682	40,000	9,318
Dental insurance	-	172	-	(172)
Reimbursements	53	391	-	(391)
Total expenditures	865,104	879,955	\$ 1,045,000	\$ 165,045
Receipts over (under) expenditures	34,359	101,559		
Unencumbered cash, beginning of year	112,126	146,485	\$ 73,861	\$ 72,624
Unencumbered cash, end of year	\$ 146,485	\$ 248,044		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 127,252	\$ 128,295	\$ 129,241	\$ (946)
Delinquent tax	2,057	1,588	500	1,088
Motor vehicle tax	11,113	12,870	11,130	1,740
Recreational vehicle tax	182	171	164	7
16/20M truck tax	1,604	1,583	1,621	(38)
In lieu of tax	100	-	75	(75)
Shared revenue:				
Federal and state aid	41,306	40,724	7,500	33,224
Charges for services	35,749	32,774	20,000	12,774
Other	4,991	3,535	-	3,535
Total receipts	<u>224,354</u>	<u>221,540</u>	<u>\$ 170,231</u>	<u>\$ 51,309</u>
Expenditures:				
Health and welfare:				
Personal services	139,553	127,697	\$ 140,000	\$ 12,303
Commodities	32,432	34,576	25,950	(8,626)
Contractual services	24,362	24,438	20,500	(3,938)
Capital outlay	933	1,465	-	(1,465)
Transfer to capital improvement	10,000	10,000	10,000	-
Transfer to equipment reserve	5,000	10,000	-	(10,000)
Budget credit for grants	-	-	33,865	33,865
Total expenditures	<u>212,280</u>	<u>208,176</u>	<u>\$ 230,315</u>	<u>\$ 22,139</u>
Receipts over (under) expenditures	12,074	13,364		
Unencumbered cash, beginning of year	<u>41,922</u>	<u>53,996</u>	<u>\$ 26,219</u>	<u>\$ 27,777</u>
Unencumbered cash, end of year	<u>\$ 53,996</u>	<u>\$ 67,360</u>		

See Independent Auditor's Report.



## EDWARDS COUNTY, KANSAS

## HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 204,263	\$ 273,285	\$ 275,352	\$ (2,067)
Delinquent tax	3,371	2,852	1,000	1,852
Motor vehicle tax	17,842	20,663	17,867	2,796
Recreational vehicle tax	292	275	263	12
16/20M truck tax	2,618	2,541	2,602	(61)
In lieu of tax	160	-	100	(100)
Total receipts	228,546	299,616	<u>\$ 297,184</u>	<u>\$ 2,432</u>
Expenditures:				
Transfers to related municipal entity	230,232	300,000	<u>\$ 300,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,686)	(384)		
Unencumbered cash, beginning of year	5,134	3,448	<u>\$ 2,816</u>	<u>\$ 632</u>
Unencumbered cash, end of year	<u>\$ 3,448</u>	<u>\$ 3,064</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance
	2014	Actual	Budget	favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	\$ 4,887	\$ 4,383	\$ 5,000	\$ (617)
Expenditures:				
Health and welfare:				
Contractual services	7,400	6,948	\$ 12,000	\$ 5,052
Receipts over (under) expenditures	(2,513)	(2,565)		
Unencumbered cash, beginning of year	6,957	4,444	\$ 7,000	\$ (2,556)
Unencumbered cash, end of year	\$ 4,444	\$ 1,879		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance favorable (unfavorable)
	2014	Actual	Budget	
Receipts:				
Local alcohol and liquor tax	\$ 669	\$ 527	\$ 1,000	\$ (473)
Expenditures	-	-	\$ 10,000	\$ 10,000
Receipts over (under) expenditures	669	527		
Unencumbered cash, beginning of year	8,303	8,972	\$ 9,303	\$ (331)
Unencumbered cash, end of year	\$ 8,972	\$ 9,499	\$ 303	\$ 9,196

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance favorable (unfavorable)
	<u>2014</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from noxious weed	\$ 5,000	\$ 15,000	\$ -	\$ 15,000
Expenditures:				
Highways, streets and bridges:				
Capital outlay	-	3,375	\$ 8,664	\$ 5,289
Receipts over (under) expenditures	5,000	11,625		
Unencumbered cash, beginning of year	8,664	13,664	\$ 8,664	\$ 5,000
Unencumbered cash, end of year	<u>\$ 13,664</u>	<u>\$ 25,289</u>		

See Independent Auditor's Report.

**EDWARDS COUNTY, KANSAS****EDWARDS COUNTY 911 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2015  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

		2015		Variance favorable (unfavorable)
	2014	Actual	Budget	
Receipts:				
Licenses, permits and fees	\$ 50,160	\$ 50,199	\$ 50,000	\$ 199
Interest	32	34	-	34
Total receipts	50,192	50,233	\$ 50,000	\$ 233
Expenditures:				
Public safety:				
Contractual services	13,221	18,546	\$ 125,000	\$ 106,454
Capital outlay	21,808	252	-	(252)
Total expenditures	35,029	18,798	\$ 125,000	\$ 106,202
Receipts over (under) expenditures	15,163	31,435		
Unencumbered cash, beginning of year	84,307	99,470	\$ 82,565	\$ 16,905
Unencumbered cash, end of year	\$ 99,470	\$ 130,905	\$ 7,565	\$ 123,340

See Independent Auditor's Report.

# EDWARDS COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2015

	<u>Economic development</u>	<u>Lef &amp; diversion</u>	<u>Special law enforcement</u>	<u>Micro-loan</u>
Receipts:				
Grants	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	8,359	-	-
Interest	-	-	-	845
Other	-	-	-	4,457
Operating transfers in	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>40,000</u>	<u>8,359</u>	<u>-</u>	<u>5,302</u>
Expenditures:				
Personal services	38,261	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	-	445
Capital outlay	-	5,613	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>38,261</u>	<u>5,613</u>	<u>-</u>	<u>445</u>
Receipts over (under) expenditures	1,739	2,746	-	4,857
Unencumbered cash, beginning of year	<u>-</u>	<u>4,043</u>	<u>9,921</u>	<u>20,077</u>
Unencumbered cash, end of year	<u>\$ 1,739</u>	<u>\$ 6,789</u>	<u>\$ 9,921</u>	<u>\$ 24,934</u>

Start up loan	Special highway improvement	Special machinery	Multi-year capital improvement	Equipment reserve	Retainage contracts
\$ -	\$ 139,004	\$ 14,590	\$ -	\$ -	\$ -
-	-	-	-	-	-
231	-	-	-	-	-
989	-	2,189	39,605	2,567	1,474
-	60,000	150,000	110,000	110,000	-
<u>1,220</u>	<u>199,004</u>	<u>166,779</u>	<u>149,605</u>	<u>112,567</u>	<u>1,474</u>
-	-	-	-	-	-
-	119,687	24,281	-	-	-
1,220	3,598	-	-	-	1,433
-	11,797	47,154	21,006	61,107	-
-	-	-	-	-	-
<u>1,220</u>	<u>135,082</u>	<u>71,435</u>	<u>21,006</u>	<u>61,107</u>	<u>1,433</u>
-	63,922	95,344	128,599	51,460	41
-	100,846	237,702	480,464	466,907	707
<u>\$ -</u>	<u>\$ 164,768</u>	<u>\$ 333,046</u>	<u>\$ 609,063</u>	<u>\$ 518,367</u>	<u>\$ 748</u>

# EDWARDS COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2015

	Deeds technology	Concealed carry handgun	Emergency prepared- ness	Offender registration
Receipts:				
Grants	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	8,136	163	-	1,020
Interest	7	-	-	-
Other	-	-	-	-
Operating transfers in	-	-	-	-
Total receipts	<u>8,143</u>	<u>163</u>	<u>-</u>	<u>1,020</u>
Expenditures:				
Personal services	-	-	-	500
Commodities	-	-	-	-
Contractual services	-	-	2,069	-
Capital outlay	3,652	-	1,762	-
Operating transfers out	-	-	-	-
Total expenditures	<u>3,652</u>	<u>-</u>	<u>3,831</u>	<u>500</u>
Receipts over (under) expenditures	4,491	163	(3,831)	520
Unencumbered cash, beginning of year	<u>21,160</u>	<u>4,428</u>	<u>4,990</u>	<u>4,320</u>
Unencumbered cash, end of year	<u>\$ 25,651</u>	<u>\$ 4,591</u>	<u>\$ 1,159</u>	<u>\$ 4,840</u>

See Independent Auditor's Report



<u>Clerks technology</u>	<u>Treasurer technology</u>	<u>Prosecutor's training and assistance</u>	<u>Special motor vehicle</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 153,594
1,885	1,885	868	32,611	54,927
-	-	-	-	1,083
-	-	-	-	51,281
-	-	-	-	470,000
<u>1,885</u>	<u>1,885</u>	<u>868</u>	<u>32,611</u>	<u>730,885</u>
-	-	-	6,643	45,404
-	-	-	4,256	148,224
-	-	407	4,836	14,008
-	-	-	1,136	153,227
-	-	-	12,041	12,041
<u>-</u>	<u>-</u>	<u>407</u>	<u>28,912</u>	<u>372,904</u>
1,885	1,885	461	3,699	357,981
<u>-</u>	<u>-</u>	<u>2,065</u>	<u>12,041</u>	<u>1,369,671</u>
<u>\$ 1,885</u>	<u>\$ 1,885</u>	<u>\$ 2,526</u>	<u>\$ 15,740</u>	<u>\$ 1,727,652</u>

## EDWARDS COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2015

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ 334	\$ 437	\$ 492	\$ 279
Register of deeds	3,353	63,014	66,367	-
District court	1,483	212,897	145,158	69,222
Law library	17,089	3,955	1,235	19,809
Sheriff	11,322	39,569	37,393	13,498
Tax collection accounts	5,407,400	9,155,404	9,051,643	5,511,161
Local taxing districts	503	4,584,038	4,584,050	491
Motor vehicle fees and sales tax collections	13,674	512,180	518,404	7,450
Heritage trust	447	3,843	3,427	863
Oil/Gas valuation	146,217	29,427	-	175,644
Payroll clearing funds	-	1,355,784	1,355,784	-
Total	<u>\$ 5,601,822</u>	<u>\$ 15,960,548</u>	<u>\$ 15,763,953</u>	<u>\$ 5,798,417</u>

See Independent Auditor's Report.